

## Board of Tax Appeals

### Fund: General (0001-00)

Sources: The General Fund consists of, "moneys received into the treasury and not specially appropriated to any other fund" (§67-1205). The fund sources are: 1) individual income tax, 2) corporate income tax, 3) sales tax, 4) cigarette tax, 5) beer tax, 6) wine tax, 7) liquor revenue, 8) kilowatt hour tax, 9) mine license tax, 10) Treasurer's interest on investments of certain idle state funds, 11) court fees and fines, 12) insurance premium tax, 13) sale of alcoholic beverage licenses, 14) unclaimed property, 15) articles of incorporation and uniform commercial code filing fees, 16) estate and transfer tax, and 17) other miscellaneous sources from various agency receipts.

Uses: The major uses for General Fund moneys are to hold hearings and make rulings on appeals from a final determination of any state or county tax liability, except as otherwise provided.

Budget Unit: TAAE(351) Board of Tax Appeals

FY 03 \$308,037	FY 04 \$311,846	FY 05 \$331,599	FY 06 \$336,803	FY 07 \$411,201
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### Fund: Economic Recovery Reserve (0150-01)

Sources: Moneys in the fund are from cigarette taxes (deposits made pursuant to section 63-2520, Idaho Code) and interest earnings from the investment of idle moneys in the fund. Although not specified in law, it also includes transfers from the general fund or other funds as approved by the legislature. (§67-3520)

Uses: The fund was created for the purpose of meeting general fund revenue shortfalls, meeting expenses incurred as the result of a major disaster declared by the governor, or for providing one-time tax relief payments to the citizens of Idaho. It has been used for 27th pay period in FY 2006, one-time replacement equipment costs, economic development projects, the Parks and Recreation "Experience Idaho" initiative, and other line-items as approved by the legislature. (§67-3520)

Budget Unit: TAAE(351) Board of Tax Appeals

FY 03 \$0	FY 04 \$0	FY 05 \$0	FY 06 \$8,061	FY 07 \$12,455
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### Board of Tax Appeals Grand Total

FY 03 \$308,037	FY 04 \$311,846	FY 05 \$331,599	FY 06 \$344,864	FY 07 \$423,656
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